IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.1.2017

CORAM

THE HONOURABLE MR.JUSTICE HULUVADI G.RAMESH
AND
THE HONOURABLE Dr.JUSTICE ANITA SUMANTH

W.P.No.2392 of 2014
and
M.P.No.1 of 2014

M/s.Palar Paper Mills Ltd.,
rep. by its Director S.Shankar,
No.4, Chunnambukara Street,
Vellore 632 004. ... Petitioner

Versus

1. The State of Tamil Nadu,
   rep. by the Secretary to Government,
   Department of Commercial Taxes and
   Religious Endowments,
   Fort St. George, Chennai 600 009.

2. Special Commissioner & Commissioner of
   Commercial Taxes,
   Commercial Taxes Department,
   Ezhilagam, Chepauk, Chennai 600 005.

3. The Assistant Commissioner (CT)
   Vellore (South) Assessment Circle,
   Fort Round Road, Vellore. ... Respondents

Prayer: Writ Petition under Article 226 of the Constitution of India seeking issuance of a writ of declaration declaring that Section 19(5)(c) of the Tamil Nadu Value Added Tax Act, 2006 and Rule 10(9)(a) of the Tamil Nadu Value Added Tax Rules, 2006 are void as being inconsistent with Articles 14 and 19(1)(g), besides being violative of Article 301 of the Constitution of India and, therefore, inoperative and unenforceable, and recoveries pursuant thereto are without authority of law and infringe Article 256 of the Constitution of India.

For appellant: Ms.R.Hemalatha

For Respondent: Mr.Kanmani Annamalai,
Additional Government Pleader (Taxes)

COMMON JUDGMENT

(Judgment of the court was made by Dr.Anita Sumanth, J.,)

Learned counsel appearing for the petitioner submits that the issue raised in this writ petition, being a challenge to the provisions of Rule 19(5)(c) of the Tamil Nadu Value Added Tax Act, 2006, stands covered against the assessee by the judgment of this court in W.P.Nos.18081 to 18083 of 2014 and batch dated 29.10.2014. In view of the same, the present writ petition stands dismissed. No costs. The connected miscellaneous petition is also dismissed.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

ssk.

To:

1. The Secretary to Government,
   The State of Tamil Nadu,
   Department of Commercial Taxes and
   Religious Endowments,
   Fort St. George, Chennai 600 009.

2. Special Commissioner & Commissioner of
   Commercial Taxes,
   Commercial Taxes Department,
   Ezhilagam, Chepauk, Chennai 600 005.

3. The Assistant Commissioner (CT)
   Vellore (South) Assessment Circle,
   Fort Round Road, Vellore.

+1cc to Mr.R.Hemalatha, Advocate Sr.3079
+1cc to the Government Pleader Sr.3271

W.P.No.2392 of 2014

ca[co]
srg 02/05/2017